

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

| <i>Specific Uses Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|---|------------------|------------------|------------------|
| Production Exemption Equip. | \$71,669 | \$78,036 | \$83,267 |
| Production Exemption Supplies | \$54,253 | \$59,073 | \$63,033 |
| Irrigation Equipment & Supplies | \$2,817 | \$2,887 | \$2,959 |
| Pollution Control Equipment | \$3,702 | \$4,003 | \$4,028 |
| Broadcast Equipment | \$1,956 | \$2,129 | \$2,272 |
| Publication Equipment | \$125 | \$136 | \$146 |
| Commercial Aircraft | \$1,575 | \$1,575 | \$1,575 |
| Railroad Rolling Stock & Remfg | \$2,125 | \$2,125 | \$2,125 |
| Interstate Trucks | \$5,799 | \$6,098 | \$6,397 |
| Out-of-State Contracts | \$3,259 | \$3,549 | \$3,787 |
| Trade-in Value | \$24,757 | \$26,034 | \$27,311 |
| Sales of Bus. or Bus. Assets | \$1,547 | \$1,684 | \$1,797 |
| Food Stamps/WIC | \$5,988 | \$3,259 | \$6,507 |
| Motor Vehicles used Outside ID | \$13,828 | \$14,542 | \$15,255 |
| Donation Real Prop. to ID Gov't | \$3 | \$3 | \$3 |
| Incidental Sales Tangible Prop | \$10 | \$10 | \$10 |
| Lodging, Eating, Drinking Place | \$58 | \$60 | \$63 |
| School Lunches & Senior Meals | \$2,491 | \$2,581 | \$2,671 |
| Driver's Education Automobiles | \$32 | \$32 | \$33 |
| Ski Lifts & Snowgrooming Equip | \$500 | \$500 | \$501 |
| Clean Rooms | \$400 | \$400 | \$400 |
| Alternative Electricity-Prod. Equip | \$2,125 | \$2,125 | \$2,125 |
| Research & Development Equip | \$6,000 | \$6,000 | \$6,000 |
| Small Employer HQ Constructor | \$75 | \$75 | \$75 |
| <i>Total Specific Uses Not Taxed</i> | \$205,094 | \$216,916 | \$232,340 |

| <i>Goods Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|-------------------------------------|------------------|------------------|------------------|
| Motor Fuels | \$117,149 | \$110,226 | \$107,886 |
| Heating Materials | \$4,154 | \$3,562 | \$3,303 |
| Utility Sales | \$65,154 | \$67,109 | \$69,122 |
| Used Mobile Homes | \$2,300 | \$2,300 | \$2,300 |
| Prescrip. & Durable Medical Equip | \$42,731 | \$50,074 | \$57,411 |
| Funeral Caskets | \$977 | \$1,006 | \$1,037 |
| Containers | \$27 | \$28 | \$29 |
| Nonprofit Literature | \$100 | \$102 | \$103 |
| Official Documents | \$50 | \$50 | \$51 |
| Precious Metal Bullion & ID Medals | \$467 | \$467 | \$467 |
| New Mfd Homes & Modular Bldg | \$1,682 | \$1,756 | \$1,826 |
| Telecommunication Equipment | \$802 | \$882 | \$970 |
| <i>Total Goods Not Taxed</i> | \$235,593 | \$237,562 | \$244,505 |

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

| <i>Services Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|--|------------------|------------------|------------------|
| Construction | \$124,640 | \$123,169 | \$124,390 |
| Agricultural & Industrial Services | \$2,313 | \$2,358 | \$2,403 |
| Transportation Services | \$23,854 | \$25,274 | \$26,648 |
| Information Services | \$66,420 | \$67,463 | \$68,506 |
| Repairs | \$33,331 | \$35,389 | \$37,405 |
| Professional Services | \$108,644 | \$115,354 | \$121,923 |
| Business Services | \$73,423 | \$77,958 | \$82,397 |
| Personal Services | \$7,296 | \$7,747 | \$8,188 |
| Health & Medical Services | \$245,961 | \$265,592 | \$282,346 |
| Social Services | \$38,390 | \$41,454 | \$44,069 |
| Educational Services | \$30,120 | \$31,980 | \$33,801 |
| Lottery & Pari-Mutuel Betting | \$7,054 | \$7,281 | \$7,508 |
| Media Measurement Services | \$49 | \$51 | \$52 |
| Miscellaneous Services | \$1,640 | \$1,741 | \$1,841 |
| <i>Total Services Not Taxed</i> | \$763,135 | \$802,811 | \$841,477 |

| <i>Entities Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|---|--------------------|--------------------|--------------------|
| Educational Instit. Purchases | \$6,624 | \$6,723 | \$6,812 |
| Hospital Purchases | \$16,575 | \$17,898 | \$19,027 |
| Health Entity Purchases | \$281 | \$296 | \$311 |
| Canal Company Purchases | \$755 | \$769 | \$784 |
| Forest Protective Assoc. Purch. | \$33 | \$34 | \$34 |
| Food Bank Purchases | \$200 | \$211 | \$221 |
| Nonsale Clothiers | \$1 | \$1 | \$1 |
| Centers for Independent Living | \$4 | \$4 | \$4 |
| State & Local Gov. Purchases | \$22,400 | \$22,203 | \$22,543 |
| Ronald McDonald House Room | \$1 | \$1 | \$1 |
| INEEL R&D Purchases | \$3,864 | \$4,228 | \$4,543 |
| Motor Vehicle Pur. by Relatives | \$1,623 | \$1,706 | \$1,790 |
| Sales by 4H & FFA Clubs | \$23 | \$23 | \$23 |
| Non-Retail Sales (Yard & Ocas) | \$2,288 | \$2,410 | \$2,533 |
| Sales by Indian Tribes on Res | \$3,716 | \$3,858 | \$4,020 |
| Meal Sales to Church Member | \$10 | \$10 | \$10 |
| Sales by Outfitters & Guides | \$13 | \$13 | \$13 |
| Sales via Vending Machines | \$1,850 | \$1,934 | \$2,010 |
| Auto Manufacturers' Rebates | \$535 | \$563 | \$591 |
| Incidental Sales of Churches | \$573 | \$604 | \$635 |
| <i>Total Entities Not Taxed</i> | \$61,369 | \$63,489 | \$65,906 |
| <i>Total Exceptions & Exemptions</i> | \$1,265,191 | \$1,320,778 | \$1,384,228 |

Source: General Fund Revenue Book FY 2007, Division of Financial Management